

Imam Hasan. 2018. *Lesson Study dalam Mewujudkan Profesionalisme Guru Akuntansi di Provinsi Daerah Istimewa Yogyakarta*. Tesis. Pembimbing: Prof. Dr. Trisno Martono, M.M. Kopembimbing: Dr. Susilaningih, M. Bus. Program Studi Magister Pendidikan Ekonomi, Fakultas Keguruan dan Ilmu Pendidikan, Universitas Sebelas Maret Surakarta.

ABSTRAK

Penelitian ini bertujuan untuk: 1) mendeskripsikan implementasi *lesson study* dalam mengembangkan kompetensi guru akuntansi di Provinsi Daerah Istimewa Yogyakarta; 2) mendeskripsikan kendala-kendala dalam implementasi *lesson study* pada program keahlian akuntansi di Provinsi Daerah Istimewa Yogyakarta.

Latar penelitian di SMK Muhammadiyah Wonosari dan SMK YPKK 1 Sleman. Subjek dalam penelitian ini adalah kepala sekolah, wakil kepala sekolah bidang kurikulum, ketua kompetensi keahlian akuntansi, guru akuntansi dan peserta didik akuntansi. Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian studi kasus tipe instrumental tunggal. Data dikumpulkan dengan menggunakan teknik wawancara, pengamatan, dan dokumentasi. Validasi data menggunakan teknik triangulasi sumber. Teknik analisis data menggunakan model Miles dan Huberman/model interaktif. Teknik ini memiliki beberapa tahap yaitu: pengumpulan data, reduksi data, paparan data, dan penarikan Kesimpulan/verifikasi.

Hasil penelitian menyebutkan bahwa implementasi *lesson study* dalam mengembangkan kompetensi guru akuntansi dengan cara meningkatkan kerja sama. Guru belajar bersama dan bekerja secara kolaboratif. Pertama, proses pengembangan kompetensi pedagogik terlihat dari semakin siapnya guru dalam mempersiapkan pengajarannya, melaksanakan pengajaran sesuai kondisi dan karakteristik peserta didik dan melakukan evaluasi atas pengajaran yang telah dilakukan. Kedua, proses pengembangan kompetensi profesional juga tampak dari seriusnya mereka dalam mempersiapkan materi pelajaran yang relevan, aktual dan kontekstual, mengajarkannya dengan menghubungkan pada kehidupan sehari-hari, serta melakukan evaluasi agar tetap terjaga kualitas materinya. Ketiga, proses pengembangan kompetensi sosial terlatih dengan semakin seringnya mereka berkomunikasi secara efektif, baik dengan sesama guru dan dengan peserta didik. Komunikasi tersebut akan mendorong kecakapan sosial guru menjadi semakin baik. Keempat, proses pengembangan kompetensi kepribadian ditunjukkan dengan sikap guru yang semakin bijaksana dan berwibawa dalam mengelola kegiatan belajar mengajar (KBM). Hal ini membuktikan bahwa *lesson study* memberikan banyak keuntungan bagi guru akuntansi, namun pelaksanaan *lesson study* juga tidak terlepas dari kendala-kendala. Terdapat enam macam kendala yang dihadapi guru. Kendala ini berkaitan dengan proses persiapan, pelaksanaan, dan evaluasi pelajaran dan pembelajaran. Selain itu, kendala juga muncul pada proses interaksi sosial.

Kata kunci: siklus *lesson study*, kompetensi guru, pembinaan profesionalisme guru

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ABSTRACT

This study aimed to: 1) describe the implementation of lesson study in developing the competence of accounting teachers in the Special Province of Yogyakarta; 2) find out the obstacles toward the implementation of lesson study in the accounting expertise program in the Special Province of Yogyakarta.

This research was conducted in Muhammadiyah Wonosari Vocational School and YPKK 1 Vocational School Sleman. The subjects in this study were the principal, the vice principal in the curriculum field, the chairman of the accounting expertise program, accounting teachers and students. This study used a qualitative approach along with case study, as methodology, in a type of single instrumental. The data were collected using interview techniques, observations, and documentation. The data validation used source triangulation techniques. The data analysis technique used the Miles and Huberman models / interactive models. This technique has several stages, namely: data collection, data reduction, data display, and Conclusion drawing / verifying.

The results of the study showed that the implementation of lesson study in developing accounting teacher competencies by increasing cooperation. Teachers learn together and work collaboratively. First, the process of developing pedagogical competencies was showed from the readiness of teachers to prepare their teaching, to carry out teaching according based on the conditions and characteristics of students and to evaluate the teaching process. Second, the process of developing professional competence was also showed from their seriousness in preparing the subject matter that is relevant, actual and contextual, in teaching the material by connecting to daily life, and in evaluating the teaching process. So, in this finding, the quality of the material is maintained. Third, the process of developing social competencies was trained with the more frequent they communicated effectively, both with fellow teachers and with students. The communication encouraged teachers' social skills to be better. Fourth, the process of developing personality competencies was showed by the attitude of the teacher who was increasingly wise and authoritative in managing teaching and learning activities. This proves that lesson study provides many benefits for accounting teachers, but the implementation of lesson study was also inseparable from constraints. There were six kinds of obstacles faced by the teacher. These obstacles were related to the process of preparation, implementation, and evaluation of lessons and learning. In addition, obstacles also arose in the process of social interaction.

Keywords: the cycle of lesson study, teacher's competence, development of teacher professionalism.